



Notice of Referral to the Office of Dispute Resolution for Centrally Assessed Companies

Use this form to appeal the notice of determination made by the Department of Revenue's Business and Income Taxes Division. This division issues a notice of final determination after receiving a request for informal review of a tax adjustment. Send this form to the Office of Dispute Resolution within 15 days of the date on the notice of the division's final determination.

Important: Per [MCA 15-1-402](#), taxpayers must pay the tax or fee under protest when due to receive a refund. If the tax or fee is not paid when due, the appeal or mediation may continue, but a tax or fee may not be refunded as a result of the appeal or mediation.

For more information about the appeal process, visit the tax appeal process section at revenue.mt.gov. If you need additional help, call us at (406) 444-6900.

1. Taxpayer Information

Taxpayer or Owner/Business Name		
Address		
City	State	Zip Code
Telephone Number	Fax Number	Email Address
Tax Type(s)	For Tax Period(s)	Montana Account ID

2. Authorization of Representative

If you would like to have another individual represent you during your appeal to the Office of Dispute Resolution, provide the basic information below and attach a completed Power of Attorney form. You can find the Power of Attorney form at revenue.mt.gov or call us at (406) 444-6900. A fully executed federal Form 2448, Power of Attorney and Declaration of Representative, is also acceptable.

Name of Representative	Telephone Number
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3. Basis for Objection

As required by law (and to avoid denial of your request), provide a written explanation of the basis for your objection.

Date of the Business and Income Taxes Division's Notice of Determination _____

Provide the basis for objection below:

Signature of Taxpayer or Authorized Representative	Title	Date
Spouse's Signature (if joint liability)		Date

Mail this form to Montana Department of Revenue, PO Box 5805, Helena, MT 59604-5805 or email to dordisputeresolution@mt.gov.

The Office of Dispute Resolution will provide you the opportunity for an impartial hearing. However, you have the option to bypass that review. Please check this box if you choose to bypass. ☐